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MACK MFG. CO. v. WILLIAM A. SMOOT & CO. et al.

June 16, 1904.

ASSIGNOR AND ASSIGNEE—EQUITABLE ASSIGNMENT—GARNISHMENT—NOTICE TO AGENT.

1. An order from a person to whom money is due or to become due, on the person in whose hands or under whose control it may be, to pay to the payee, constitutes an equitable assignment, and the fund cannot be garnished at suit of the assignor's creditors.

2. Notice to an agent bound, in the discharge of his duty, to act upon it, and communicate it to his principal, is notice to the principal.

COMMONWEALTH v. WILLIAMS' EX'R.

June 16, 1904.

TAXATION—PERSONAL PROPERTY—DEATH OF OWNER—SITUS FOR TAXATION.

1. Under Code 1887, section 491, providing for the assessment of all personalty not exempt from taxation, and section 492, as amended by Acts 1897-'98, p. 519, c. 490, providing that the property of a decedent shall be listed by the personal representative, and if it consists of bonds or stocks in any other county or city other than that of his residence, or in another State, it shall be taxed to the owner thereof, debts and shares of stock, for purposes of taxation, are located at the domicile of the creditor, though the evidence of the same be without the jurisdiction of the court.